IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.21 OF 2002

The Commissioner of Income-tax ..Applicant.

V/s.

The Tata Iron & Steel Co. Ltd. ..Respondent.

Mr.Ashok Kontangale for applicant.

Mr.P.C.Tripathi for respondent.

CORAM : V.C. DAGA AND
J.P.DEVADHAR, JJ.

DATED : 12TH JUNE, 2006.

P.C. :-

Heard the learned counsel for the rival parties. As far as the first question is concerned, the Tribunal has relied upon the earlier order which was in favour of the assessee. No material is placed on record so as to show that any further action was taken to set up a challenge to that order.

2. So far as the second question is concerned, it is covered by the Judgment of this Court delivered in the case Income Tax Reference No.95 of 1988 decided on 4th July, 2005 in the case of The Commissioner of Income Tax V/s. Tata Iron & Steel Bombay House (unreported).

3. In the aforesaid view of the matter, no substantial question of law arises in the application. In the result, the application under consideration is dismissed in limini with no order as to costs.

(V.C.DAGA, J.)

(J.P.DEVADHAR, J.)